

## § 114.24

cannot be extended and must be shown on the front cover of the carnet.

[T.D. 71-70, 36 FR 4491, Mar. 6, 1971, as amended by T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 85-180, 50 FR 42517, Oct. 21, 1985; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

### § 114.24 Additions.

When an A.T.A. or TECRO/AIT carnet has been issued, no extra item shall be added to the list of goods enumerated on the reverse of the cover of the carnet or on any continuation sheet annexed thereto.

[T.D. 70-134, 35 FR 9261, June 13, 1970, as amended by T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

### § 114.25 Replacement of carnets.

In the case of destruction, loss, or theft of an A.T.A. or TECRO/AIT carnet while the goods which it covers are in the Customs territory of the United States, the director of the port where such goods were imported may, upon request of the association which issued the carnet abroad, accept a replacement document, the validity of which expires on the same date as that of the carnet which it replaces, provided the port director determines that the description of merchandise in the replacement document fully corresponds to the description set forth in the importation voucher from the carnet to be replaced.

[T.D. 70-134, 35 FR 9261, June 13, 1970, as amended by T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

### § 114.26 Discharge, nonacceptance, or cancellation of carnets.

(a) *Unconditional discharge.* An A.T.A. or TECRO/AIT carnet shall be discharged unconditionally by the port director when he is satisfied that all merchandise covered thereby is reexported or destroyed. A TIR carnet shall be discharged unconditionally when all merchandise covered thereby has been properly entered, placed in general order, or exported under customs supervision. In all other cases, any discrepancy shall be noted on the appropriate counterfoil, and action shall be taken in accordance with § 10.39 or § 18.6 of this chapter.

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(b) *Effect of discharge.* When a port director has discharged a carnet unconditionally by completion of the appropriate counterfoil, no claim may be brought against the guaranteeing association for payment under the carnet unless it can be established that the discharge was obtained improperly or fraudulently or, in the case of an A.T.A. or TECRO/AIT carnet, that there has been a breach of the conditions of temporary importation.

(c) *Nonacceptance or cancellation of TIR carnets.* If a TIR carnet presented to Customs is not accepted, it shall be stamped "Not Taken on Charge" (see § 114.22(c)(2)). If merchandise not required to be transported in bond moving under cover of a TIR carnet is not exported, the carnet shall be stamped "Cancelled."

[T.D. 71-70, 36 FR 4491, Mar. 6, 1971, as amended by T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

## Subpart D—Miscellaneous

### § 114.31 Restrictions.

(a) *Mail importations.* Carnets shall not be accepted for importations by mail.

(b) *Temporary importations.* Merchandise not entitled to temporary importation under bond shall not be imported under cover of an A.T.A. or TECRO/AIT carnet.

(c) *Transportation in bond.* Except as provided in § 18.43 of this chapter, merchandise not entitled to transportation in bond shall not be transported under cover of a TIR carnet.

[T.D. 71-70, 36 FR 4491, Mar. 6, 1971, as amended by T.D. 85-180, 50 FR 42517, Oct. 21, 1985; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]

### § 114.32 Samples for taking orders.

A.T.A. or TECRO/AIT carnets may be accepted for unaccompanied samples and samples imported by a natural person resident in the Customs territory of the United States, as well as for samples imported by a natural person resident in the territory of another contracting party to the A.T.A. Convention or TECRO/AIT Agreement.

[T.D. 70-134, 35 FR 9261, June 13, 1970, as amended by T.D. 82-116, 47 FR 27262, June 24, 1982; T.D. 98-10, 63 FR 4168, Jan. 28, 1998]